IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 6TH JUNE 2007 / 16TH JYAISHTA 1929

OP.No. 26154 of 1998(L)

PETITIONER:

P.N.SADASIVAN,
SOUTHERN INDUSTRIES,
KOLLAKKADAVU, MAVELIKKARA,
ALAPPUZHA DISTRICT.

BY ADV. SRI.ARIKKAT VIJAYAN MENON

RESPONDENTS:
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1. **ASST. COMMISSIONER OF COMMERCIAL TAXES, (ASSESSMENT), COMMERCIAL TAXES, SPECIAL CIRCLE, ALAPPUZHA.**

2. **SECRETARY TO GOVERNMENT, INDUSTRIES DEPARTMENT, KERALA GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

3. **DEPUTY COMMISSIONER OF COMMERCIAL TAXES, (GENERAL), OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM, FORMERLY KNOWN AS SECRETARY (TAXES) II, BOARD OF REVENUE, THIRUVANANTHAPURAM.**

4. **TAHSILDAR, REVENUE RECOVERY, TALUK OFFICE, MAVELIKKARA.**

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 06/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.45749/1998 IN OP. NO.26154/1998

DISMISSED

06.06.2007 **SD/- KURIAN JOSEPH, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE NOTIFICATION G.O.(MS) 124/88/ID ISSUED BY THE GOVERNMENT OF KERALA (2ND RESPONDENT). DT.31.8.88.

EXT.P2:- COPY OF THE ASSESSMENT ORDER FOR 1995-96 PASSED BY 1ST RESPONDENT. DT.19.8.98.

EXT.P3:- COPY OF THE ASSESSMENT ORDER FOR 1996-97 PASSED BY 1ST RESPONDENT DT.20.8.98.

EXT.P4:- COPY OF THE CIRCULAR NO.19/97 ISSUED BY THE 3RD RESPONDENT DT. 20.3.97.

EXT.P5:- COPY OF THE CIRCULAR NO.9085/B3/TD ISSUED BY THE TAXES (B) DEPT. DT. 5.4.93.

EXT.P6:- COPY OF THE G.O.(MS) 17/92/ID ISSUED BY THE GOVERNMENT OF KERALA DT.24.1.92.

EXT.P7:- COPY OF THE ORDER OF THIS HONOURABLE COURT IN CMP. NO.4556/98 IN WA. 1691/98. DT. 9.9.98.

EXT.P8:- COPY OF THE ORDER OF THIS HONOURABLE COURT IN CMP. 4554/98 IN WA 1689/98 DT.9.9.98.

/TRUE COPY/

tss

KURIAN JOSEPH, J.

O.P.No.26154 of 1998

Dated this the 6th day of June, 2007

JUDGMENT

The issue raised in this writ petition regarding granting of concessional rate of finished rubber goods is covered in favour of the petitioner by the Bench decision of this court in All Kerala S.S.Tread Rubber Manufacturing Association v. State of Kerala, 2000 (1) KLT 564. The writ petition is allowed declaring that the petitioner will be entitled to the concessional rate as per Exts.P1 and P6.

(KURIAN JOSEPH, JUDGE)

ahg.

KURIAN JOSEPH, J.

O.P.NO.26154/1998

JUDGMENT

6th June, 2007